

**METROBROOK INVESTMENTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Christiansons Ltd  
Chartered Certified Accountants  
Sterling House  
Fulbourne Road  
Walthamstow  
London  
E17 4EE

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FOR THE YEAR ENDED 31 MARCH 2021**

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**METROBROOK INVESTMENTS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2021**

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**DIRECTOR:** Mr M Gruber

**REGISTERED OFFICE:** Sterling House  
Fulbourne Road  
Walthamstow  
London  
E17 4EE

**REGISTERED NUMBER:** 03540474 (England and Wales)

**ACCOUNTANTS:** Christiansons Ltd  
Chartered Certified Accountants  
Sterling House  
Fulbourne Road  
Walthamstow  
London  
E17 4EE

BALANCE SHEET  
31 MARCH 2021

	Notes	31.3.21 £	£	31.3.20 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		1,630		604
Investments	5		<u>64,338</u>		<u>26,976</u>
			65,968		27,580
<b>CURRENT ASSETS</b>					
Debtors	6	443,424		523,151	
Cash at bank and in hand		<u>385,980</u>		<u>344,640</u>	
		829,404		867,791	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>2,400</u>		<u>2,400</u>	
<b>NET CURRENT ASSETS</b>			<u>827,004</u>		<u>865,391</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>892,972</u>		<u>892,971</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1,000		1,000
Retained earnings	9		<u>891,972</u>		<u>891,971</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>892,972</u>		<u>892,971</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the Company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the Company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit & loss account has not been delivered.

The financial statements were approved by the director and authorised for issue on 29 June 2021 and were signed by:

Mr M Gruber - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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1. **STATUTORY INFORMATION**

Metrobrook Investments Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with applicable accounting standards including Financial Reporting Standards 102 The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The company adopted FRS 102 in the current year and an explanation of how transition of FRS 102 has affected the reported financial position and performance is given in note 17.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable net of VAT. Turnover is recognised when rent becomes due under the lease agreement.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Investments**

Fixed asset investments for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in profit or loss account for the year.

Other fixed asset investments are stated at cost less provision for diminution in value recognised in profit or loss account for the year.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4. PROPERTY, PLANT AND EQUIPMENT**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 April 2020	1,580
Additions	<u>1,828</u>
At 31 March 2021	<u>3,408</u>
<b>DEPRECIATION</b>	
At 1 April 2020	976
Charge for year	<u>802</u>
At 31 March 2021	<u>1,778</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>1,630</u>
At 31 March 2020	<u>604</u>

**5. FIXED ASSET INVESTMENTS**

	<b>Listed investments £</b>	<b>Unlisted investments £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2020	26,976	-	26,976
Additions	<u>-</u>	<u>15,155</u>	<u>15,155</u>
At 31 March 2021	<u>26,976</u>	<u>15,155</u>	<u>42,131</u>
<b>PROVISIONS</b>			
Provision for year	<u>(22,207)</u>	<u>-</u>	<u>(22,207)</u>
At 31 March 2021	<u>(22,207)</u>	<u>-</u>	<u>(22,207)</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>49,183</u>	<u>15,155</u>	<u>64,338</u>
At 31 March 2020	<u>26,976</u>	<u>-</u>	<u>26,976</u>

The Company's investments at the Balance Sheet date in the share capital of companies include the following:

**Associated company****VVR Technology Ltd**

Registered office: Sterling House, Fulbourne Road, London, United Kingdom, E17 4EE

Nature of business: Information technology consultancy

	%
Class of shares:	holding
Ordinary	5.00

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Other debtors	402,600	502,600
Directors' current accounts	26,998	6,725
Corporation Tax	13,826	13,826
	<u>443,424</u>	<u>523,151</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>2,400</u>	<u>2,400</u>

**8. CALLED UP SHARE CAPITAL****Allotted, issued and fully paid:**

<b>Number:</b>	<b>Class:</b>	<b>Nominal value:</b>	<b>31.3.21</b>	<b>31.3.20</b>
			<b>£</b>	<b>£</b>
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

**9. RESERVES**

	<b>Retained earnings</b>
	<b>£</b>
At 1 April 2020	891,971
Profit for the year	12,001
Dividends	(12,000)
At 31 March 2021	<u>891,972</u>

**10. CONTROLLING PARTY**

The controlling party is Mr M Gruber.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.